

HOW TO MAKE THE MOST OF THIS DOCUMENT

This budget document serves two primary but distinct purposes. One purpose is to present the City Council and the public with a clear picture of the services the city provides and of the policy alternatives that are available. The other purpose is to provide city management with a financial and operating plan that adheres to the city's financial policies. It also communicates the vision of the City Council and executive leadership team for the City of Glendale and presents the financial and organizational operations for each of the City's departments.

In an effort to assist users in navigating through this document, the following guide is provided.

The document begins with the mayor's message that is addressed to the citizens of Glendale. As such, it provides a strategic overview of the city's infrastructure investments that would be of most interest to Glendale's citizens. A financial organization chart follows this message and provides a high level look at the operating, capital, debt service and contingency budgets. The budget calendar and a description of the budget process will help the user understand the time and effort that the City puts into developing a balance budget.

Budget Message

The city manager's budget message articulates the balancing strategy used to develop the FY 2013 budget as well as policy issues and priorities for the fiscal year. It describes significant changes from the FY 2012 budget and the factors that led to those changes. It also outlines key components of the upcoming budget and discusses underlying administrative practices that support the city's organizational goals.

Budget Summaries

The budget summary offers an overview of the city's finances and examines the following areas:

- The budget components, process and budget amendment policy
- Financial and operational summaries for all major funds
- Historical trends for revenues, expenditures and staffing

Financial Guidelines

This section offers an overview of the City's financial planning practices including the following:

- The Five-Year Forecast provides the long-range financial outlook for city operations with details on how the revenue and expenditure projections are established,
- The Financial Plan discusses short- and long-term strategies that comprise the city's approach to financial planning, and
- The Financial Policies that form the framework and guidelines for overall fiscal planning and management.

Operating Budget

This section provides a closer look at the various functions of each department. Each department has provided a description of its core job functions, goals and objectives for the upcoming year, as well as recent accomplishments, performance measures and other relevant statistics. The budget summaries include both historical and current year financial data for programs and services offered by the department. They also include a summary of the type of expenditures incurred by the department as well as trends on authorized staffing.

FY 2013-2022 Capital Improvement Plan (CIP)

The CIP section outlines all infrastructure improvements and additions and their respective funding sources, along with estimates for the associated operating impacts of each capital project. It starts with a narrative summary and is followed by detailed information such as funding source, project number and project description for both capital and operating costs by year for the first five years of the plan. In addition, the CIP includes five additional “out years” for future planning and discussion purposes.

Schedules

This is the heart of the budget document as an operating and financial plan. These schedules summarize the City’s financial activities in various comprehensive, financial formats. For example, all revenue inflows and outflows are summarized on Schedule One, but from here you can delve into the details for any of the those higher level components by reviewing a schedule dedicated to revenues, operating expenditures or debt service payments. The detail schedules summarize information by account categories, operational departments (i.e. public safety, utilities, sanitation, etc.) and bond issuances.

Appendix

This section includes some key city statistics regarding population, household income, occupational distribution, school enrollment and much, much more. You can also find information on the number of parks, libraries, fire and police stations.

A glossary of important financial and budgetary terms that are used throughout the City’s budget document and a “frequently asked questions” section, which helps address many of the most important aspects regarding the budget document, is also included.